

Form **3** Wisconsin Partnership and
Economic Development Surcharge Return

2011

For 2011 or taxable year beginning 12/31/2011 and ending 12/31/2011

Complete form using BLACK INK.

Due Date: 15th day of 4th month following close of taxable year.

Name ABC Enterprise LLC

Number and Street 123 Main St Suite Number _____

City Madison State WI ZIP (+ 4 digit suffix if known) 53719 A Federal Employer ID Number 11-4630000

D Check ☒ type of entity that is filing this return:

1 ☐ General partnership 4 ☒ Limited liability company 6 ☐ Other (explain below)

2 ☐ Limited liability partnership 5 ☐ Dairy cooperative filing Form 3 solely for purposes of computing and allocating dairy cooperatives credit

3 ☐ Limited partnership

B Business Activity (NAICS) Code _____

C State of Formation _____ and Year 2011

Enter abbreviation of state in box, or if a foreign country, enter below.

Check ☒ If applicable and see instructions:

E ☐ If you have an extension of time to file, enter the extended due date 12/31/2011

F ☒ If this is an amended return, include an explanation of the changes.

G ☐ If you are filing a Form 1CNP on behalf of nonresident partners.

H ☐ If you have related entity expenses and are required to file Schedule RT with this return.

I ☐ If the partnership has terminated.

J ☐ If this is the first return.

K Number of partners 2

L Number of nonresident partners _____



IF NO ENTRY, LEAVE BLANK

ENTER NEGATIVE NUMBERS LIKE THIS → -1000

NOT LIKE THIS → (1000)

NO COMMAS; NO CENTS

Part I Computation of Surcharge – Fill Out ONLY If Partnership Has Gross Receipts of \$4 Million or More

1 Enter the partnership gross receipts from trade or business activities (see instructions) 1 4,638,703 .00

2 Enter the net business income (do not include net farm profit or loss; see instructions) 2 94,745 .00

3 Wisconsin apportionment percentage (from Form 4A-1 or Form 4A-2).
This is a required field. If apportionment does not apply, enter "100.0000%."
If percentage is from Form 4A-2, check (✓) the space after the arrow 3 100.0000%

4 Multiply line 2 by line 3. This is Wisconsin net business income 4 94,745 .00

5 Enter the greater of \$25 or 0.2% (0.002) of the amount on line 4, but not more than \$9,800.
This is your economic development surcharge 5 189 .00

Amount Due or Refund

6 Estimated economic development surcharge payments and/or payments from Form WT-11 6 _____ .00

7 Withholding from Form W-2G 7 _____ .00

8 Amended Return Only – amount previously paid 8 266 .00

9 Add lines 6 through 8 9 266 .00

10 Amended Return Only – amount previously refunded 10 _____ .00

11 Subtract line 10 from 9 11 266 .00

12 Underpayment interest due (from Form 3U, line 18). If you annualized income on
Form 3U, check (✓) the space after the arrow 12 _____ .00

13 Amount due. If the total of lines 5 and 12 is larger than line 11, enter amount owed 13 _____ .00

14 Overpayment. If line 11 is larger than the total of lines 5 and 12, enter amount overpaid 14 77 .00

15 Enter amount of line 14 you want credited on
2012 estimated economic development surcharge 15 77 .00

16 Subtract line 15 from line 14. This is your refund 16 _____ .00

17	Wisconsin property	17	<u>58,960</u>	.00
18	Total company property	18	<u>58,960</u>	.00
19	Wisconsin payroll	19	<u>385,200</u>	.00
20	Total company payroll	20	<u>385,200</u>	.00
21	Wisconsin sales	21	<u>46,838,703</u>	.00
22	Total company sales	22	<u>4,638,703</u>	.00

Part II**Schedule 3K – Partners' Distributive Share Items**

	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Income (Loss)	① Ordinary business income (loss)	① <u>94,745</u> .00	.00	① <u>94,745</u> .00
	② Net rental real estate income (loss) (attach Form 8825)	② .00	.00	② .00
	③ Other net rental income (loss) (attach schedule)	③ .00	.00	③ .00
	④ Guaranteed payments	④ .00	.00	④ .00
	⑤ Interest income	⑤ .00	.00	⑤ .00
	⑥ Ordinary dividends	⑥ .00	.00	⑥ .00
	⑦ Royalties	⑦ .00	.00	⑦ .00
	⑧ Net short-term capital gain (loss)	⑧ .00	.00	⑧ .00
	⑨ Net long-term capital gain (loss)	⑨ .00	.00	⑨ .00
	⑩ Net section 1231 gain (loss) (attach Form 4797)	⑩ .00	.00	⑩ .00
	⑪ Other income (loss) (attach schedule)	⑪ .00	.00	⑪ .00
Other Deductions	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
	⑫ Section 179 deduction (attach Form 4562)	⑫ .00	.00	⑫ .00
	13 a Contributions .....	.00	.00	.00
	b Investment interest expense .....	.00	.00	.00
	c Section 59(e)(2) expenditures (1) Type _____			
	(2) Amount .....	.00	.00	.00
	⑬ Other deductions (attach schedule)	⑬ .00	.00	⑬ .00
	14 Net earnings (loss) from self employment	<u>94,745</u> .00		



Credits

15 a	Schedule .....	.....	.00
b	Schedule .....	.....	.00
c	Schedule .....	.....	.00
d	Schedule .....	.....	.00
e	Schedule .....	.....	.00
f	Schedule .....	.....	.00
g	Schedule .....	.....	.00
h	Schedule .....	.....	.00
i	Schedule .....	.....	.00
j	Schedule .....	.....	.00
k	Schedule .....	.....	.00
l	Schedule .....	.....	.00
m	Schedule .....	.....	.00
n	Schedule .....	.....	.00
(o)	Tax paid to other states (enter postal abbreviation of state) (1)	(1) .....	.00
	(2)	(2) .....	.00
	(3)	(3) .....	.00
(p)	Wisconsin tax withheld	(p) .....	.00

Foreign Transactions

	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
16 a	Name of country or U.S. possession			
b	Gross income from all sources .....	.00	.00	.00
c	Gross income sourced at partner level .....	.00	.00	.00
	<i>Foreign gross income sourced at partnership level:</i>			
d	Passive category .....	.00	.00	.00
e	General category .....	.00	.00	.00
f	Other (attach statement) .....	.00	.00	.00
	<i>Deductions allocated and apportioned at partner level:</i>			
g	Interest expense .....	.00	.00	.00
h	Other .....	.00	.00	.00
	<i>Deductions allocated and apportioned at partnership level to foreign source income:</i>			
i	Passive category .....	.00	.00	.00
j	General category .....	.00	.00	.00
k	Other (attach statement) .....	.00	.00	.00
l	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued .....	.00	.00	.00
m	Reduction in taxes available for credit (attach statement) .....	.00	.00	.00
n	Other foreign tax information (attach statement) .....	.00	.00	.00



	(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law
Alternative Minimum Tax (AMT) items	17 a Post-1986 depreciation adjustment	.00	.00	.00
	b Adjusted gain or loss	.00	.00	.00
	c Depletion (other than oil and gas)	.00	.00	.00
	d Oil, gas, and geothermal properties – gross income	.00	.00	.00
	e Oil, gas, and geothermal properties – deductions	.00	.00	.00
	f Other AMT items (attach schedule)	.00	.00	.00
Other	18 (a) Tax-exempt interest income	18 (a) .00	.00	(a) .00
	(b) Other tax-exempt income	(b) .00	.00	(b) .00
	(c) Nondeductible expenses	(c) .00	.00	(c) .00
	19 (a) Distributions of cash and marketable securities	19 (a) 10,000 .00	.00	(a) 10,000 .00
	(b) Distributions of other property	(b) .00	.00	(b) .00
	20 a Investment income	.00	.00	.00
	b Investment expenses	.00	.00	.00
	c Other items and amounts (attach schedule)			.00
	21 (a) Related entity expense addback			(a) .00
	(b) Related entity expense allowable			(b) .00
	(22) Income (loss) (see instructions)	94,745 .00	(22) 94,745 .00	
	(23) Gross income (before deducting expenses) from all activities		(23) 46,387.03 .00	

Person to contact concerning this return:	Phone #:	Fax #:
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Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Signature of General Partner	Date	Signature of Preparer	Date
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If you are not filing electronically, paper clip (don't staple or bind) a copy of your federal Form 1065, any accompanying schedules, and Schedules 3K-1.

File electronically through the Federal/State E-Filing Program, or

Mail to:

Wisconsin Department of Revenue

If partnership completed Part I PO Box 8908, Madison, WI 53708-8908

If partnership only completed Part II PO Box 8965, Madison, WI 53708-8965



Schedule **3K-1** Partner's Share of Income, Deductions, Credits, etc.**2011**Wisconsin Department
of Revenue

For 2011 or taxable year beginning _____, 2011, and ending _____, 20____

Part I Information About the Partnership**A** Partnership's federal employer ID number

11-4630000

B Partnership's name, address, city, state, and ZIP codeABC Enterprise LLC
123 Main St
Madison WI 53719**C** IRS center where partnership filed return

Cincinnati OH

D ☐ Check if this is a publicly traded partnership (PTP)**G** ☒ General partner or LLC member-manager
☐ Limited partner or other LLC member**H** ☒ Domestic partner ☐ Foreign partner**I** What type of entity is this partner? Individual

(The following part of item I is optional): If known that this partner is a disregarded entity or grantor trust, enter name and identifying number of the taxpayer to whom this income will be reported:

J Partner's share of profit, loss, and capital:

	Beginning		Ending	
Profit	90	%	90	%
Loss	90	%	90	%
Capital	90	%	90	%

Part II Information About the Partner**E** Partner's identifying number

111-22-4462

F Partner's name, address, city, state, and ZIP codeJohn Jones
191 Drake St
Madison WI 53713**K** Partner's share of liabilities at the year end:Nonrecourse \$
Qualified nonrecourse financing \$
Recourse \$**L** Partner's capital account analysis:

Beginning capital account	Capital contributed during the year	Current year increase (decrease)	Withdrawals and distributions	Ending capital account
\$ 18,630	\$	\$ 85,271	\$ (10,000)	\$ 93,901

☒ Tax basis ☐ GAAP ☐ Section 704(b) book ☐ Other (explain)**M** Partner's state of residence (if a full-year Wisconsin resident, items N, O, and P do not apply) Wisconsin**N** ☐ Check if partner's Wisconsin amount is determined by apportionment. Apportionment percentage %**O** ☐ Check if partner's Wisconsin amount is determined by separate accounting.**P** ☐ Check if the partner is a nonresident and filed Form PW-2 to opt out of pass-through entity withholding.**Q** Check applicable boxes: ☐ Final 3K-1 ☐ Amended 3K-1**Part III** Partner's Share of Current Year Income, Deductions, Credits, and Other Items

(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	(e) Wis. source amount (see instructions)
1 Ordinary business income (loss)	85,271		85,271	
2 Net rental real estate income (loss)				
3 Other net rental income (loss)				
4 Guaranteed payments				
5 Interest income				
6 Ordinary dividends				
7 Royalties				
8 Net short-term capital gain (loss)				
9 Net long-term capital gain (loss)				
10a Net section 1231 gain (loss)				
10b Portion of the amount on line 10a attributable to gains on sales of farm assets				
11 Other income (loss) (list):				
12 Section 179 deduction				

(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	(e) Wis. source amount (see instructions)
13 Other deductions (list):				
14 Self-employment earnings (loss)				
15 a Schedule _____				
b Schedule _____				
c Schedule _____				
d Schedule _____				
e Schedule _____				
f Schedule _____				
g Schedule _____				
h Schedule _____				
i Schedule _____				
j Schedule _____				
k Schedule _____				
l Schedule _____				
m Schedule _____				
n Schedule _____				
o Tax paid to other states (1) _____				
(2) _____				
(3) _____				
p Wisconsin tax withheld				
16 Foreign transactions (list):				
17 Alternative minimum tax (AMT) items (list):				
18 a Tax-exempt interest income				
b Other tax-exempt income				
c Nondeductible expenses (list):				
19 Distributions (list): Cash distribution	10000		10000	
20 Other information (list):				
21 a Related entity expense addback				
b Related entity expense allowable				
22 Gross income (before deducting expenses) from all activities			4774833	4774833

Part IV Partner's Share of Apportionment Factors (applies to partners that are corporations, partnerships, or LLCs)

(a) Indicate factor used	(b) Wisconsin	(c) Total company
23 First factor:		
24 Second factor:		
25 Third factor:		

Wisconsin Department
of Revenue

For 2011 or taxable year beginning _____, 2011, and ending _____, 20____

Part I Information About the Partnership

A Partnership's federal employer ID number
11-4630000

B Partnership's name, address, city, state, and ZIP code
ABC Enterprise LLC
123 Main St
Madison WI 53719

C IRS center where partnership filed return
Cincinnati OH

D ☐ Check if this is a publicly traded partnership (PTP)

G ☐ General partner or LLC member-manager☒ Limited partner or other LLC memberH ☒ Domestic partner ☐ Foreign partner

I What type of entity is this partner? Individual
(The following part of item I is optional): If known that this partner is a disregarded entity or grantor trust, enter name and identifying number of the taxpayer to whom this income will be reported:

J Partner's share of profit, loss, and capital:

	Beginning		Ending	
Profit	<u>10</u>	%	<u>10</u>	%
Loss	<u>10</u>	%	<u>10</u>	%
Capital	<u>10</u>	%	<u>10</u>	%

Part II Information About the Partner

E Partner's identifying number
111-22-4463

F Partner's name, address, city, state, and ZIP code
Larry Smith
1489 Milwaukee St
Madison WI 53713

K Partner's share of liabilities at the year end:

Nonrecourse \$ _____

Qualified nonrecourse financing \$ _____

Recourse \$ _____

L Partner's capital account analysis:

Beginning capital account	Capital contributed during the year	Current year increase (decrease)	Withdrawals and distributions	Ending capital account
\$ <u>3840</u>	\$ _____	\$ <u>9474</u>	\$ (_____)	\$ <u>13314</u>

☒ Tax basis ☐ GAAP ☐ Section 704(b) book ☐ Other (explain)

M Partner's state of residence (if a full-year Wisconsin resident, items N, O, and P do not apply) WisconsinN ☐ Check if partner's Wisconsin amount is determined by apportionment. Apportionment percentage %O ☐ Check if partner's Wisconsin amount is determined by separate accounting.P ☐ Check if the partner is a nonresident and filed Form PW-2 to opt out of pass-through entity withholding.Q Check applicable boxes: ☐ Final 3K-1 ☐ Amended 3K-1**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	(e) Wis. source amount (see instructions)
1 Ordinary business income (loss)	<u>9474</u>		<u>9474</u>	
2 Net rental real estate income (loss)				
3 Other net rental income (loss)				
4 Guaranteed payments				
5 Interest income				
6 Ordinary dividends				
7 Royalties				
8 Net short-term capital gain (loss)				
9 Net long-term capital gain (loss)				
10a Net section 1231 gain (loss)				
10b Portion of the amount on line 10a attributable to gains on sales of farm assets				
11 Other income (loss) (list):				
12 Section 179 deduction				

(a) Distributive share items	(b) Federal amount	(c) Adjustment	(d) Amount under Wis. law	(e) Wis. source amount (see instructions)
13 Other deductions (list):				
14 Self-employment earnings (loss)				
15 a Schedule _____				
b Schedule _____				
c Schedule _____				
d Schedule _____				
e Schedule _____				
f Schedule _____				
g Schedule _____				
h Schedule _____				
i Schedule _____				
j Schedule _____				
k Schedule _____				
l Schedule _____				
m Schedule _____				
n Schedule _____				
o Tax paid to other states (1) _____				
(2) _____				
(3) _____				
p Wisconsin tax withheld				
16 Foreign transactions (list):				
17 Alternative minimum tax (AMT) items (list):				
18 a Tax-exempt interest income				
b Other tax-exempt income				
c Nondeductible expenses (list):				
19 Distributions (list):				
20 Other information (list):				
21 a Related entity expense addback				
b Related entity expense allowable				
22 Gross income (before deducting expenses) from all activities			463870	463870

Part IV Partner's Share of Apportionment Factors (applies to partners that are corporations, partnerships, or LLCs)

(a) Indicate factor used	(b) Wisconsin	(c) Total company
23 First factor:		
24 Second factor:		
25 Third factor:		